

PUBLIC NOTICE

CALL FOR A SPECIAL MEETING OF THE BLOUNT COUNTY BOARD OF COMMISSIONERS TO BE HELD IN ROOM 430 AT THE BLOUNT COUNTY COURTHOUSE, COURT STREET, MARYVILLE, TENNESSEE, ON MONDAY, JUNE 30, 2014, AT 6:00 P.M.

Pursuant to and in accordance with the authority vested in me by Tennessee Code Annotated § 5-5-105, I hereby call the Board of County Commissioners of Blount County, Tennessee, to meet in special session on the 30th day of June, 2014, 6:00 P.M. to consider and act upon the following:

1. Resolution setting tax rate for the year beginning July 1, 2014, and ending June 30, 2015.
2. Resolution making appropriations for the various funds, departments, institutions, offices and agencies of Blount County, Tennessee, for the year beginning July 1, 2014, and ending June 30, 2015.

June 13, 2014

APPROVED:

ATTEST:

Jerome Moon
Commission Chairman

Roy Crawford, Jr.
County Clerk

Ed Mitchell
County Mayor

**RESOLUTION FIXING THE TAX LEVY IN
BLOUNT COUNTY, TENNESSEE
FOR THE YEAR BEGINNING JULY 1, 2014**

Resolution No. 14-06a-013

Resolution Sponsors: Commissioners Steve Samples and Gerald Kirby

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Blount County, Tennessee, assembled in special session on this 30th day of June, 2014, that the combined property tax rate for Blount County, Tennessee for the year beginning July 1, 2014, shall be \$2.15 on each \$100 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

Fund	Rate
General County	\$0.66
General Purpose Schools	\$1.07
Debt Service	<u>\$0.42</u>
Total	\$2.15

SECTION 2. BE IT FURTHER RESOLVED it is further ordered that all business and occupations that are taxable privileges by the State of Tennessee, as provided by existing State Law or laws, be, and the same are hereby declared taxable privileges for County purposes at the same rate and amounts provided by Statutes of the State for State purposes.

SECTION 3. BE IT FURTHER RESOLVED there is also imposed on the sale of beer at wholesale a tax equal to thirty-five dollars and sixty cents (\$35.60) per barrel of thirty-one liquid gallons of beer sold as provided by Chapter 189 of the Public Acts of 2013, approved April 23, 2013, effective July 1, 2013. The tax upon barrels containing more or less than thirty-one gallons shall be taxed at a proportionate rate.

SECTION 4. BE IT FURTHER RESOLVED in accordance with the Chapter 63 Private Act of 2012 there is levied a privilege tax of five percent (5%) on the occupancy of any rooms, lodgings, or accommodations furnished to transients by any hotel, inn, tourist court, tourist cabin, campground, motel or any place in which rooms, lodgings or accommodations are furnished transients for a consideration in Blount County.

SECTION 5. BE IT FURTHER RESOLVED that the Trustee may accept property taxes at any time after July 10th as prescribed in Tennessee Code Annotated in Section 67-1-702.

SECTION 6. BE IT FURTHER RESOLVED that this resolution take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Duly passed and approved on this 30th day of June, 2014.

Certification of Action

Attest

Commission Chairman

County Clerk

Approved: _____

Vetoed: _____

County Mayor

Date

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES, AND AGENCIES OF
BLOUNT COUNTY, TENNESSEE FOR THE YEAR
BEGINNING JULY 1, 2014 AND ENDING JUNE 30, 2015**

Resolution No. 14-06a-012

Resolution Sponsors: Commissioners Steve Samples and Jerome Moon

Section 1. Be it resolved by the Board of County Commissioners of Blount County, Tennessee, assembled in special session on the 30th day of June, 2014, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices, and agencies of Blount County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the year beginning July 1, 2014 and ending June 30, 2015, according to the following schedule:

<u>General Fund</u>	
County Commission	\$ 189,479
Board of Equalization	2,999
Beer Board	200
Budget Committee	400
County Mayor	221,132
Personnel	118,430
Election Commission	609,368
Register of Deeds	582,359
Development	636,677
Planning	218,524
County Building Maintenance	1,463,525
Other General Administration	1,858,992
Preservation of Records	115,375
Risk Management	225,068
Accounting and Budgeting	721,665
Purchasing	282,734
Property Assessor	855,036
Reappraisal	244,382
County Trustee	467,308
County Clerk	1,052,434
Data Processing	579,601
Circuit Court Judge	111,205
Circuit Court Clerk	1,984,558
Drug Court	215,728
General Sessions Judge	1,008,164
Juvenile Court	458,608
Public Defender	55,093
Judicial Commissioners	214,912
Other Administration of Justice	488,672
Probation	606,563
Victim Assistance	80,800
Sheriff's Department	10,568,639
Sex Offender Registry	6,000
Jail	7,416,928
Workhouse	12,261
Juvenile Services	1,450,932
Commissary	430,000

Fire Prevention		23,250
Civil Defense		144,674
Other Emergency Management		302,133
Local Health Center		535,946
Animal Control		342,931
Other Local Welfare		98,668
Parks and Recreation		653,585
Agriculture Extension Service		163,496
Soil Conservation		119,418
Industrial Development		848,021
Veteran Services		173,038
Contributions to Other Agencies		112,240
Litter & Trash Grant		83,192
Transfers Out - Library & QSCB		1,567,839
Chancery Court - Clerk and Master		461,264
Indigent Billing		1,285,000
General Administration Projects		37,000
Public Safety Projects		1,003,273
Civil Defense - EMPG Carryover Grant		119,150
Civil Defense - SHSP Grant		28,530
Local Health Center-DGA grant		906,394
Total General Fund	\$	44,563,793
Total Courthouse & Jail Maintenance	\$	185,300
Total Law Library	\$	8,438
<u>Public Library</u>		
County Buildings	\$	209,314
Libraries		1,774,543
Other Social Cultural-Recreation		118,613
General Administration Projects		33,500
Total Public Library	\$	2,135,970
Total Drug Control Fund	\$	203,500
<u>Highway/Public Works Fund</u>		
Administration	\$	706,000
Highway and Bridge Maintenance		3,837,400
Operation and Maintenance of Equipment		1,000,000
Other Charges - Engineering Dept.		384,000
Total Highway/Public Works Fund	\$	5,927,400
<u>General Purpose School Fund</u>		
Regular Education	\$	42,339,300
Special Education		8,278,000
Vocational Education		3,403,400
Adult Education		225,300
Other-Retiree Insurance		1,280,000
Attendance		120,700
Health Services-Clinic Personnel		830,940

Other Student Support-Guidance		1,836,700
Vocational Education		87,400
Adult Program		121,300
Other Programs		54,400
Board of Education		1,787,200
Director of Schools		574,000
Office of the Principal		5,722,100
Fiscal Services		208,400
Operation of Plant		7,485,000
Maintenance of Plant		1,710,960
Transportation		3,863,300
Central and Other		786,900
Early Childhood Education		655,400
Schools-Capital Outlay		190,000
Debt Contribution		303,300
Total General Purpose School Fund	\$	81,864,000
<u>Federal School Projects Fund</u>		
Regular Instruction Program	\$	3,185,819
Special Education Program		2,617,500
Vocational Education Program		226,620
Other Student Support		50,647
Transportation		203,500
Transfers		203,356
Total Federal School Projects Fund	\$	6,487,442
Total Central Cafeteria Fund	\$	5,793,000
Total Extended Day Care Program Fund	\$	1,628,000
<u>General Debt Service Fund</u>		
General Government Principal	\$	6,840,832
Education Principal		216,148
General Government Interest		7,887,499
Education Interest		87,079
General Government Other		890,100
Total General Debt Service Fund	\$	15,921,658
Highway Capital Projects	\$	240,000
Total Budget FY 14-15	\$	164,958,501

Section 2. Be it further resolved that the budget for the School Federal Projects Fund shall be the budget approved for separate projects within the fund by the Tennessee Department of Education.

Section 3. Be it further resolved that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff and their officially-authorized deputies and assistants may severally be entitled to receive under State laws heretofore or hereafter enacted, expenditures out of commissions, and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing laws or by valid order of any court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

Section 4. Be it further resolved that if any fee officials, as enumerated in Section 8-22-102, T.C.A., operate under provisions of Section 8-22-104, T.C.A., provisions of the preceding paragraph shall not apply to those particular officials.

Section 5. Be it further resolved, that any amendment to the budget shall be approved as provided in Section 5-9-407, T.C.A.

One copy of each amendment shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, and one copy with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

Section 6. Be it further resolved that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the County shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2015. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

Section 7. Be it further resolved that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2014-15 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made.

The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Mayor and countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2015.

Section 8. Be it further resolved that the delinquent County property taxes for the year 2014 and prior years and the interest and penalty hereon collected during the year ending June 30, 2015 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2015. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

Section 9. Be it further resolved, that all unencumbered balances of appropriations remaining at the end of the year shall lapse, and be of no further effect at the end of the year at June 30, 2015.

Section 10. Be it further resolved, that any resolution or part of a resolution which has heretofore been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

Section 11. Be it further resolved, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2014. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Section 12. Be it further resolved that the interest earned on funds held temporarily idle for the Blount County Library and Library fines collected be designated toward the Blount County Library Capital uses.

Section 13. Be it further resolved, that the property tax discounts as authorized by T.C.A. 67-5-1804 (a) for early payment for real property payments shall be 2% of the ad valorem real property taxes currently due if such taxes are paid within thirty (30) days and 1% if paid after more than thirty (30) but less than sixty (60) under the guidelines of T.C.A. 67-5-1804 (a).

Section 14. Be it further resolved, the Blount County Commission is committed to long-term solutions for the County's needs including the orderly and systematic financing and acquisition of public improvements. To achieve that goal, the Commission recognizes the value of a long-term capital plan and reaffirms its commitment to the six-year capital improvements concept to address those issues.

Section 15. Be it further resolved, should there be a shortfall in received revenues for the Contracted Prisoner Board in the General County Fund; the Debt Service Fund would forego their revenue allocation.

Section 16. Be it further resolved, Interest Earnings would be credited to the General, Library, Highway, General Schools, Worker's Compensation, Employee Health and Employee Dental Funds, and Metro Narcotics based on the average month-end balances per the Trustee's Report, and the interest rate earned by the Trustee for all funds. Interest Earnings not credited as above will be credited to the Debt Service Fund.

Section 17. Be it further resolved that included in this budget is a supplement for the sheriff as approved in prior years for the workhouse and the juvenile detention center equal to 10% of his base salary, each.

Section 18. Be it further resolved, that amounts approved and hereby appropriated for County Official salaries exceed the minimum required by state statute and are hereby approved above that minimum.

Section 19. Be it further resolved, that excess amounts over and above those originally adopted as estimated cable franchise fee revenues for the Highway Department will be recorded in the General Fund.

Passed this 30th day of June, 2014.

Certification of Action

Attest

Commission Chairman

County Clerk

Approved: _____

Vetoed: _____

County Mayor

Date

FY-13 Audit Report Comparison – Blount, Sullivan and Sumner Counties

		Blount	Sullivan	Sumner	Avg Budget	%Blount Above	Savings if Blount were AVG
Population	Total	124177	156786	166123			
	less cities	36600	78000	85000			
	Net County Population	87,577	78,786	81,123			
Arrests		3961	5112	4094			
Road Miles		822	998	802			
Sheriff Dept.							
	Audit Total	\$10,395,682	\$8,566,219	\$8,253,903			
	Adjustments						
	Workers Comp	-\$159,132					
	Electricity	-\$9,253					
	Communications	-\$20,643	-\$70,815	-\$62,243			
	Vehicles			-\$2,791			
	Courtroom Security	\$437,323	\$309,526	\$101,612			
	Dispatchers		-\$491,298	-\$421,706			
	Dispatcher Benes		-\$171,954	-\$147,597			
	Water & Sewer		\$1,706				
	Building Improvs		-\$285				
	HVAC						
	Jail Gas		\$51,261				
	DP Equip			-\$43,274			
	Sex Offend Reg	\$5,900	\$4,410	\$6,500			
Total		\$10,649,877	\$8,198,770	\$7,684,404			
Sheriff Total	Adj for population	\$10,649,877	\$9,113,594	\$8,295,761	\$8,704,678	22%	\$1,945,199
Jail							
	Prison Population	549	735	670 Jan 2013 census			
	Audit Total	\$7,153,777	\$7,863,660	\$7,865,478			
	Adjustments						
	Communications		-\$16,167				
	Workers Comp	-\$99,969					
	Workhouse	\$10,312	\$89,117				
	Water & Sewer		-\$215,047				
	Natural Gas		-\$55,380				
	Electricity		-\$269,840				
	Vehicles		-\$33,662				
	Gas		-\$51,261				
	Commissary Flow Thru						
Total		\$7,064,120	\$7,311,420	\$7,865,478			
Jail Total	Adj for Prison Pop.	\$7,064,120	\$5,461,183	\$6,444,996	\$5,953,090	19%	\$1,111,030

JV Detention	Audit Total	\$1,230,352	609728	\$514,996			
	Adjustments						
	Workers Comp	-\$23,443					
Total		\$1,206,909	\$609,728	\$514,996			
JV Detention	Adj for population	\$1,206,909	\$677,762	\$555,968	\$616,865	96%	\$590,044
Parks and Rec		\$653,584	\$332,500	\$260,281			
Total	Adj for Population	\$653,584	\$263,345	\$245,652	\$254,499	157%	\$399,085
Industrial Development		\$848,021	\$444,096	\$40,000			
Total	Adj for Population	\$848,021	\$351,731	\$37,752	\$194,741	335%	\$653,280
	Unemployment rate 12/13	6.20%	6.50%	5.50%			
Grand Total		\$20,422,511	\$15,867,616	\$15,580,129	\$15,723,872	30%	\$4,698,639

Some Category Comparisons

Vehicles	Sheriff	\$188,732		\$2,791			
	Jail		\$33,662				
	Sheriff Capital	\$479,000		\$377,625			
Total		\$667,732	\$33,662	\$377,625			
Total	Adj for population	\$667,732	\$37,418	\$407,668	\$222,543	200%	Sheriff 5 yr average vehicle spend: Bount \$669,000, Sullivan \$260,093; Sumner \$393,718
Total	Adj for Road miles	\$667,732	\$27,726	\$387,042	\$207,384	222%	
Tires	Sheriff	\$29,510	\$17,507	\$17,908			
	Jail		\$8,385				
Total		\$29,510	\$25,892	\$17,908			
Total	Adj for Road miles	\$29,510	\$21,326	\$18,355	\$19,840	61%	
Vehicle Parts & Repairs	Sheriff						
	Vehicle Parts	\$48,182	\$54,532	\$14,849			
	Maintenance Vehicles	\$44,026	\$945	\$8,023			
	Jail						
	Vehicle Parts		\$9,878				
	Maintenance Vehicles		\$2,394				
Total		\$92,208	\$67,749	\$22,872			
Total	Adj for Road miles	\$92,208	\$55,801	\$23,442	\$39,622	133%	

Blount County Spending Growth Compared to Inflation (Large Departments Only)

	<i>FY-12 Actual</i>	<i>Fy-15 Proposed Budget</i>	<i>% increase</i>	<i>Multiple of Inflation</i>	<i>CPI Increase 2011 to 2014</i> 5.30%
51300: COUNTY MAYOR/EXECUTIVE OFFICE	\$187,219	\$221,132	18.1%	3.4	
51310: PERSONNEL	\$69,123	\$118,430	71.3%	13.5	
51500: ELECTION COMMISSION	\$333,600	\$609,368	82.7%	15.6	
51600:REGISTER OF DEEDS	\$496,719	\$582,359	17.2%	3.3	
51710:DEVELOPMENT	\$638,790	\$636,677	-0.3%	-0.1	
51800:COUNTY BUILDINGS	\$1,480,549	\$1,463,525	-1.1%	-0.2	Damon Fortney
51920:RISK MANAGEMENT	\$209,575	\$225,068	7.4%	1.4	
52100:ACCOUNTING & BUDGETING	\$598,244	\$721,665	20.6%	3.9	
52200:PURCHASING	\$253,483	\$282,734	11.5%	2.2	
52300:PROPERTY ASSESSORS OFFICE	\$712,907	\$855,036	19.9%	3.8	
52310:REAPPRAISAL PROGRAM	\$305,063	\$244,382	-19.9%	-3.8	
Assessor Subtotal	\$1,017,970	\$1,099,418	8.0%	1.5	
52400:COUNTY TRUSTEES OFFICE	\$424,569	\$467,308	10.1%	1.9	
52500:COUNTY CLERKS OFFICE	\$1,055,514	\$1,052,434	-0.3%	-0.1	Crawford
52600:DATA PROCESSING	\$555,333	\$579,601	4.4%	0.8	Herron
53120:CIRCUIT COURT CLER+Judical Comm	\$1,987,357	\$2,199,470	10.7%	2.0	
53310:GENERAL SESSIONS JUDGE	\$914,509	\$1,008,164	10.2%	1.9	
53500:JUVENILE COURT	\$431,860	\$458,608	6.2%	1.2	
53910:PROBATION SERVICES	\$313,528	\$606,563	93.5%	17.6	
53900:OTHER ADMINISTRATION OF JUSTICE	\$440,676	\$488,672	10.9%	2.1	
54110:SHERIFFS DEPARTMENT	\$9,733,301	\$10,568,639	8.6%	1.6	
54210:JAIL	\$6,949,030	\$7,416,928	6.7%	1.3	Commissary removed from Fy-12
54240:JUVENILE SERVICES	\$1,224,938	\$1,450,932	18.4%	3.5	
Sheriff Cars	\$151,039	\$690,000	356.8%	67.3	
Sheriff Comm Equip	\$164,504	\$313,273	90.4%	17.1	
Sheriff Subtotal	\$18,663,488	\$20,928,444	12.1%	2.3	
55120:RABIES/ANIMAL CONTROL	\$263,901	\$342,931	29.9%	5.7	
56700:PARKS & FAIR BOARDS	\$569,925	\$653,585	14.7%	2.8	
58120:INDUSTRIAL DEVELOPMENT	\$685,542	\$848,021	23.7%	4.5	
58500:CONTRIBUTIONS TO OTHER AGENCIES	\$39,240	\$112,240	186.0%	35.1	
53400:CHANCERY COURT	\$387,493	\$457,048	18.0%	3.4	

General Fund Total	\$40,016,257	\$44,936,286	12.3%	2.3
71100:REGULAR INSTRUCTION PROGRAM	\$37,462,597	\$40,485,000	8.1%	1.5
71200:SPECIAL EDUCATION PROGRAM	\$7,464,419	\$7,796,000	4.4%	0.8
71300:VOCATIONAL EDUCATION PROGRAM	\$3,302,589	\$3,403,400	3.1%	0.6
71600:ADULT EDUCATION PROGRAM	\$220,415	\$225,300	2.2%	0.4
72120:HEALTH SERVICES	\$621,719	\$830,940	33.7%	6.3
72130:OTHER STUDENT SUPPORT	\$1,709,313	\$1,836,700	7.5%	1.4
72210:REGULAR INSTRUCTION PROGRAM	\$1,882,907	\$1,854,300	-1.5%	-0.3
72220:SPECIAL EDUCATION PROGRAM	\$348,744	\$482,000	38.2%	7.2
72320:DIRECTOR OF SCHOOLS	\$482,235	\$574,000	19.0%	3.6
72410:OFFICE OF THE PRINCIPAL	\$5,254,363	\$5,722,100	8.9%	1.7
72510:FISCAL SERVICES	\$175,331	\$208,400	18.9%	3.6
72610:OPERATION OF PLANT	\$7,103,252	\$7,485,000	5.4%	1.0
72620:MAINTENANCE OF PLANT	\$1,728,863	\$1,710,960	-1.0%	-0.2
72710:TRANSPORTATION	\$3,683,079	\$3,863,300	4.9%	0.9
72810:CENTRAL AND OTHER	\$539,006	\$786,900	46.0%	8.7
73400:EARLY CHILDHOOD EDUCATION	\$583,244	\$655,400	12.4%	2.3
141:GENERAL PURPOSE SCHOOL	\$76,376,691	\$81,864,000	7.2%	1.4

\$890K Tourism
removed from FY12

	8	9	10	11	12 AVG 5-YR	
Sullivan Sheriff cars						
Sheriff	294496	65508	375444	205400	234496	
Jail	14900	35380	0	46090	0	
Drug		28750				
	309396	129638	375444	251490	234496	\$260,093
Sumner Sheriff cars						
Sheriff	355573	379344	367689	371035	352962	
Jail						
Drug		71162	46136		24689	
	355573	450506	413825	371035	377651	\$393,718
Blount Sheriff cars						
	778020	1283291	732902	679091	151039	\$724,869

FY-13 Audit Report Comparison – Blount, Sullivan and Sumner Counties

		Blount	Sullivan	Sumner	Avg Budget	%Blount Above	Savings if Blount were AVG
Population	Total	124177	156786	166123			
	less cities	36600	78000	85000			
	Net County Population	87,577	78,786	81,123			
Arrests		3961	5112	4094			
Road Miles		822	998	802			
Sheriff Dept.							
	Audit Total	\$10,395,682	\$8,566,219	\$8,253,903			
	Adjustments						
	Workers Comp	-\$159,132					
	Electricity	-\$9,253					
	Communications	-\$20,643	-\$70,815	-\$62,243			
	Vehicles			-\$2,791			
	Courtroom Security	\$437,323	\$309,526	\$101,612			
	Dispatchers		-\$491,298	-\$421,706			
	Dispatcher Benes		-\$171,954	-\$147,597			
	Water & Sewer		\$1,706				
	Building Improvs		-\$285				
	HVAC						
	Jail Gas		\$51,261				
	DP Equip			-\$43,274			
	Sex Offend Reg	\$5,900	\$4,410	\$6,500			
Total		\$10,649,877	\$8,198,770	\$7,684,404			
Sheriff Total	Adj for population	\$10,649,877	\$9,113,594	\$8,295,761	\$8,704,678	22%	\$1,945,199
Jail							
	Prison Population	549	735	670 Jan 2013 census			
	Audit Total	\$7,153,777	\$7,863,660	\$7,865,478			
	Adjustments						
	Communications		-\$16,167				
	Workers Comp	-\$99,969					
	Workhouse	\$10,312	\$89,117				
	Water & Sewer		-\$215,047				
	Natural Gas		-\$55,380				
	Electricity		-\$269,840				
	Vehicles		-\$33,662				
	Gas		-\$51,261				
	Commissary Flow Thru						
Total		\$7,064,120	\$7,311,420	\$7,865,478			
Jail Total	Adj for Prison Pop.	\$7,064,120	\$5,461,183	\$6,444,996	\$5,953,090	19%	\$1,111,030

JV Detention	Audit Total	\$1,230,352	609728	\$514,996			
	Adjustments						
	Workers Comp	-\$23,443					
Total		\$1,206,909	\$609,728	\$514,996			
JV Detention	Adj for population	\$1,206,909	\$677,762	\$555,968	\$616,865	96%	\$590,044
Parks and Rec		\$653,584	\$332,500	\$260,281			
Total	Adj for Population	\$653,584	\$263,345	\$245,652	\$254,499	157%	\$399,085
Industrial Development		\$848,021	\$444,096	\$40,000			
Total	Adj for Population	\$848,021	\$351,731	\$37,752	\$194,741	335%	\$653,280
	Unemployment rate 12/13	6.20%	6.50%	5.50%			
Grand Total		\$20,422,511	\$15,867,616	\$15,580,129	\$15,723,872	30%	\$4,698,639

Some Category Comparisons

Vehicles	Sheriff	\$188,732		\$2,791			
	Jail		\$33,662				
	Sheriff Capital	\$479,000		\$377,625			
Total		\$667,732	\$33,662	\$377,625			
Total	Adj for population	\$667,732	\$37,418	\$407,668	\$222,543	200%	Sheriff 5 yr average vehicle spend: Bount \$669,000, Sullivan \$260,093; Sumner \$393,718
Total	Adj for Road miles	\$667,732	\$27,726	\$387,042	\$207,384	222%	
Tires	Sheriff	\$29,510	\$17,507	\$17,908			
	Jail		\$8,385				
Total		\$29,510	\$25,892	\$17,908			
Total	Adj for Road miles	\$29,510	\$21,326	\$18,355	\$19,840	61%	
Vehicle Parts & Repairs	Sheriff						
	Vehicle Parts	\$48,182	\$54,532	\$14,849			
	Maintenance Vehicles	\$44,026	\$945	\$8,023			
	Jail						
	Vehicle Parts		\$9,878				
	Maintenance Vehicles		\$2,394				
Total		\$92,208	\$67,749	\$22,872			
Total	Adj for Road miles	\$92,208	\$55,801	\$23,442	\$39,622	133%	

Blount County Spending Growth Compared to Inflation (Large Departments Only)

	<i>FY-12 Actual</i>	<i>Fy-15 Proposed Budget</i>	<i>% increase</i>	<i>Multiple of Inflation</i>	<i>CPI Increase 2011 to 2014</i>
					5.30%
51300: COUNTY MAYOR/EXECUTIVE OFFICE	\$187,219	\$221,132	18.1%	3.4	
51310: PERSONNEL	\$69,123	\$118,430	71.3%	13.5	
51500: ELECTION COMMISSION	\$333,600	\$609,368	82.7%	15.6	
51600:REGISTER OF DEEDS	\$496,719	\$582,359	17.2%	3.3	
51710:DEVELOPMENT	\$638,790	\$636,677	-0.3%	-0.1	
51800:COUNTY BUILDINGS	\$1,480,549	\$1,463,525	-1.1%	-0.2	Damon Fortney
51920:RISK MANAGEMENT	\$209,575	\$225,068	7.4%	1.4	
52100:ACCOUNTING & BUDGETING	\$598,244	\$721,665	20.6%	3.9	
52200:PURCHASING	\$253,483	\$282,734	11.5%	2.2	
52300:PROPERTY ASSESSORS OFFICE	\$712,907	\$855,036	19.9%	3.8	
52310:REAPPRAISAL PROGRAM	\$305,063	\$244,382	-19.9%	-3.8	
Assessor Subtotal	\$1,017,970	\$1,099,418	8.0%	1.5	
52400:COUNTY TRUSTEES OFFICE	\$424,569	\$467,308	10.1%	1.9	
52500:COUNTY CLERKS OFFICE	\$1,055,514	\$1,052,434	-0.3%	-0.1	Crawford
52600:DATA PROCESSING	\$555,333	\$579,601	4.4%	0.8	Herron
53120:CIRCUIT COURT CLER+Judical Comm	\$1,987,357	\$2,199,470	10.7%	2.0	
53310:GENERAL SESSIONS JUDGE	\$914,509	\$1,008,164	10.2%	1.9	
53500:JUVENILE COURT	\$431,860	\$458,608	6.2%	1.2	
53910:PROBATION SERVICES	\$313,528	\$606,563	93.5%	17.6	
53900:OTHER ADMINISTRATION OF JUSTICE	\$440,676	\$488,672	10.9%	2.1	
54110:SHERIFFS DEPARTMENT	\$9,733,301	\$10,568,639	8.6%	1.6	
54210:JAIL	\$6,949,030	\$7,416,928	6.7%	1.3	Commissary removed from Fy-12
54240:JUVENILE SERVICES	\$1,224,938	\$1,450,932	18.4%	3.5	
Sheriff Cars	\$151,039	\$690,000	356.8%	67.3	
Sheriff Comm Equip	\$164,504	\$313,273	90.4%	17.1	
Sheriff Subtotal	\$18,663,488	\$20,928,444	12.1%	2.3	
55120:RABIES/ANIMAL CONTROL	\$263,901	\$342,931	29.9%	5.7	
56700:PARKS & FAIR BOARDS	\$569,925	\$653,585	14.7%	2.8	
58120:INDUSTRIAL DEVELOPMENT	\$685,542	\$848,021	23.7%	4.5	
58500:CONTRIBUTIONS TO OTHER AGENCIES	\$39,240	\$112,240	186.0%	35.1	
53400:CHANCERY COURT	\$387,493	\$457,048	18.0%	3.4	

General Fund Total	\$40,016,257	\$44,936,286	12.3%	2.3
71100:REGULAR INSTRUCTION PROGRAM	\$37,462,597	\$40,485,000	8.1%	1.5
71200:SPECIAL EDUCATION PROGRAM	\$7,464,419	\$7,796,000	4.4%	0.8
71300:VOCATIONAL EDUCATION PROGRAM	\$3,302,589	\$3,403,400	3.1%	0.6
71600:ADULT EDUCATION PROGRAM	\$220,415	\$225,300	2.2%	0.4
72120:HEALTH SERVICES	\$621,719	\$830,940	33.7%	6.3
72130:OTHER STUDENT SUPPORT	\$1,709,313	\$1,836,700	7.5%	1.4
72210:REGULAR INSTRUCTION PROGRAM	\$1,882,907	\$1,854,300	-1.5%	-0.3
72220:SPECIAL EDUCATION PROGRAM	\$348,744	\$482,000	38.2%	7.2
72320:DIRECTOR OF SCHOOLS	\$482,235	\$574,000	19.0%	3.6
72410:OFFICE OF THE PRINCIPAL	\$5,254,363	\$5,722,100	8.9%	1.7
72510:FISCAL SERVICES	\$175,331	\$208,400	18.9%	3.6
72610:OPERATION OF PLANT	\$7,103,252	\$7,485,000	5.4%	1.0
72620:MAINTENANCE OF PLANT	\$1,728,863	\$1,710,960	-1.0%	-0.2
72710:TRANSPORTATION	\$3,683,079	\$3,863,300	4.9%	0.9
72810:CENTRAL AND OTHER	\$539,006	\$786,900	46.0%	8.7
73400:EARLY CHILDHOOD EDUCATION	\$583,244	\$655,400	12.4%	2.3
141:GENERAL PURPOSE SCHOOL	\$76,376,691	\$81,864,000	7.2%	1.4

\$890K Tourism
removed from FY12

	8	9	10	11	12 AVG 5-YR	
Sullivan Sheriff cars						
Sheriff	294496	65508	375444	205400	234496	
Jail	14900	35380	0	46090	0	
Drug		28750				
	309396	129638	375444	251490	234496	\$260,093
Sumner Sheriff cars						
Sheriff	355573	379344	367689	371035	352962	
Jail						
Drug		71162	46136		24689	
	355573	450506	413825	371035	377651	\$393,718
Blount Sheriff cars						
	778020	1283291	732902	679091	151039	\$724,869

Tenn. Code Ann. § 5-12-108

TENNESSEE CODE ANNOTATED
© 2014 by The State of Tennessee
All rights reserved

*** Current through the 2013 Regular Session ***

Title 5 Counties
Chapter 12 County Budgeting Laws
Part 1 County Budgeting Law of 1957

Tenn. Code Ann. § 5-12-108 (2014)

5-12-108. Budget proposal -- Public comment -- Committee revisions.

(a) (1) (A) At least ten (10) days before the budget committee conducts a public hearing as provided in subdivision (a)(3), the budget committee shall cause the proposed annual operating budget to be published in a newspaper of general circulation.

(B) This budget shall contain a budgetary comparison for the following governmental funds:

- (i)** General;
- (ii)** Highway/public works;
- (iii)** General purpose school fund; and
- (iv)** Debt service

that shall include comparisons of the proposed budget with the current year and the prior year.

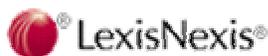
(C) The budgetary comparisons shall be by individual fund and shall summarize revenues by local taxes, state of Tennessee, federal government and other sources. Expenditures shall be summarized by salaries and other costs. The budgetary comparison shall also present beginning and ending fund balances and the number of employee positions.

(2) The publication shall also contain a notice of a public hearing to be conducted by the budget committee at which any citizen of the county shall have the right to appear and state such citizen's views on the budget.

(3) Such public hearing shall be held by the budget committee not later than ten (10) days prior to the beginning of the fiscal year.

(b) Following such public hearing, the budget committee shall make the final revision of the budget document and prepare copies for presentation to the county governing body.

HISTORY: Acts 1957, ch. 291, § 8; 1967, ch. 390, § 1; T.C.A., § 5-1208; Acts 1991, ch. 484, § 5.



About LexisNexis | Privacy Policy | Terms & Conditions | Contact Us
Copyright © 2014 LexisNexis, a division of Reed Elsevier Inc. All rights reserved.

Salary Increases

	FY-13	FY-15	% increase
Mayor	\$104,340	\$123,727	18.6%
Circuit Court Clerk	\$74,048	\$89,269	20.6%
Probation Supervisor	\$56,250	\$65,000	15.6%
Sheriff	\$82,553	\$98,196	
JV Detention adder	\$8,255	\$9,820	
Workhouse adder	\$8,255	\$9,820	
	\$99,063	\$117,836	19.0%
Highway Super	\$82,553	\$98,197	19.0%



2014-15 Budget Supplemental Information

Fund 101 Revenues

As of June 25, 2014

Account #	Project	Account Description	Recommended FY 14-15
401100		0 CURRENT PROPERTY TAX	20,608,300
401150		0 DISCOUNT ON PROPERTY TAXES	(317,000)
401200		0 TRUSTEE'S COLLECTIONS-PRIOR YEAR	620,000
401250		0 TRUSTEE'S COLLECTIONS - BANKRUPTCY	20,000
401300		0 CIRCUIT CLERK/CLK & MASTER COLLEC-PRIOR YR	195,000
401400		0 INTEREST & PENALTY	125,000
401500		0 PICK-UP TAXES	85,000
401630		0 PAYMENTS IN LIEU OF TAXES-OTHER	958,000
402200		0 HOTEL MOTEL TAX	611,043
402503		0 LITIGATION TAX EQUITY DIVISION	21,000
402504		0 LITIGATION TAX-CIRCUIT COURT	2,200
402505		0 LITIGATION TAX-SESSIONS COURT	234,000
402505	128	LIT TAX-CIRCUIT-SESSIONS COURT	48,500
402506		0 LITIGATION TAX-CHANCERY COURT	4,225
402507		0 LITIGATION TAX -C&M GEN SESS DOMESTIC RELA	31,350
402681		0 LITITGATION TAX - COURTROOM SECURITY GENER	125,000
402682		0 LITIGATION TAX- COURTROOM SECURITY CIRCUIT	10,000
402700		0 BUSINESS TAX	500,000
402750		0 MIXED DRINK TAX	88,000
403200		0 BANK EXCISE TAX	34,000
403300		0 WHOLESALE BEER TAX	226,347
403500		0 INTERSTATE TELECOMMUNICATIONS TAX	6,411
411400		0 CABLE TV FRANCHISE	520,000
415200		0 BUILDING PERMITS	226,500
415201		0 BUILDING PERMIT - CLEANUP FEES	2,000
415900		0 OTHER PERMITS - STORMWATER FEES	2,000
415901		0 OTHER PERMITS -ADULT ESTABLISHMENT LIC&EMP	315
421200		0 CIRCUIT COURT- OFFICERS COSTS - EQUITY CST	5,800
421410	128	DRUG COURT FEES	23,000
421801	128	DUI EXCESS - CIRCUIT COURT FINES	2,000
421900		0 DATA ENTRY FEE - CIRCUIT COURT	65,000
421900	51900	DATA ENTRY FEE - CIRCUIT COURT	30,000
422101		0 CRIMINAL COURT - FINES CIRCUIT COURT	10,000
422200		0 CRIMINAL COURT -OFFICERS COST CIRUIT COURT	32,000
422200	51900	CRIMINAL COURT -OFFICERS COST -CIRCUIT	38,000
422920		0 VICTIMS ASSISTANCE ASSESSMENTS	5,800
423101		0 GENERAL SESSIONS FINES	46,000
423105		0 GEN SESSION FEES OFFICERS TRAINING	13,000
423106		0 DUI LITTER PICK UP OPTION	8,000
423201		0 OFFICERS COST-SESSIONS COURT	300,000
423201	51900	OFFICERS COST-SESSIONS COURT	200,000
423202		0 OFFICERS COST-DOMESTIC RELATIONS	7,900
423203		0 OFFICERS COST- SHERIFF INFO TECH	20,000
423203	51900	OFFICERS COST-SHERIFF INFO TECH	27,000

2014-15 Budget Supplemental Information

Fund 101 Revenues

As of June 25, 2014

Account #	Project	Account Description	Recommended FY 14-15
423300		0 GAME & FISH FINES-SESSIONS COURT	600
423500		0 JAIL FEES-SESSIONS COURT	33,000
423601		0 PUBLIC DEFENDER FEES	60,000
423801	128	DUI EXCESS - SESSIONS FINES	22,000
423910		0 COURTROOM SECURITY FEE	15,000
423910	51900	COURTROOM SECURITY	40,000
423920		0 VICTIMS ASSISTANCE ASSESSMENTS	75,000
424101		0 JUVENILE COURT FINES	7,500
424410		0 DRUG COURT FEES	2,405
425200		0 OFFICERS COST-CHANCERY COURT	4,798
429900		0 OTHER FINES, FORFEITURES, AND PENALTIES	500
431901		0 GENERAL SERVICE CHARGES FIELD LINE TESTING	89,250
431902		0 GENERAL SERVICE CHARGES RECORDS CKS/FINGER	20,000
431905		0 GENERAL SERVICE CHARGES PLANNING	15,750
431906		0 GENERAL SERVICE CHARGES SUBDIVISION PLATS	2,000
433500		0 FEES COPIER	3,000
433700		0 FEES TELEPHONE COMMISSIONS	70,000
433920		0 FEES DATA PROCESSING-REGISTER	45,000
433930		0 FEES PROBATION	657,245
433950		0 FEES SEX OFFENDER REGISTRY	8,000
433960		0 FEES DATA PROCESSING CLERK AND MASTER	3,544
433961		0 FEES COUNTY CLERK COMPUTER	9,710
439908	128	PARTICIPANT CONTRIBUTIONS	2,000
441100		0 RECURRING ITEMS INVESTMENT INCOME	40,500
441200		0 RECURRING ITEMS LEASE RENTALS	4,800
441310		0 RECURRING ITEMS COMMISSARY SALES	430,000
441400		0 RECURRING ITEMS SALE OF MAPS	200
441450		0 SALE OF RECYCLE MATERIALS	1,500
445300		0 NONRECURRING ITEMS SALE OF EQUIPMENT	5,000
445600		0 NONRECURRING ITEMS DAMAGES RECOVER-INDIVID	500
449900		0 OTHER LOCAL REVENUES	5,000
449901		0 NONRECURRING ITEMS RECORDS MGMT.COPIER FEE	600
449902		0 NONRECURRING ITEMS ANIMAL SHELTER FEES	100,000
449903		0 OTHER LOCAL REVENUES CERTIFICATION FEE FOR	50
449904		0 OTHER LOCAL REVENUES MISCELLANEOUS	100
449905		0 OTHER LOCAL REVENUES COURT COST CIRCUIT CT	48,000
449906		0 OTHER LOCAL REVENUES COURT COSTS GEN.SESS	4,500
449907		0 OTHER LOCAL REVENUES FEES-DATA PROCESSING	100
449909		0 OTHER LOCAL REVENUES TELEPHONE RE-PAYMENT	2,200
455101		0 EXCESS FEES COUNTY CLERK	1,658,845
455102		0 EXCESS FEES COUNTY CLERK INTEREST	387
455201		0 EXCESS FEES CIRCUIT COURT CLERK FEES	400,000
455201	51900	EXCESS FEES CIRCUIT COURT CLERK FEES	200,000
455401		0 EXCESS FEES GENERAL SESSIONS CLERK FEES	1,650,000

2014-15 Budget Supplemental Information

Fund 101 Revenues

As of June 25, 2014

Account #	Project	Account Description	Recommended FY 14-15
455401	51900	EXCESS FEES GENERAL SESSIONS FEES	750,000
455501	0	EXCESS FEES CLERK & MASTER FEES	400,000
455502	0	EXCESS FEES CLERK & MASTER INTEREST	216
455801	0	EXCESS FEES REGISTER OF DEEDS FEES	600,000
455802	0	EXCESS FEES REGISTEER OF DEEDS INTEREST	80
455803	0	EXCESS FEES REGISTER OF DEEDS 2.4% INT.	60,000
455901	0	EXCESS FEES SHERIFF'S FEES	32,000
456101	0	EXCESS FEES TRUSTEE FEES	1,950,000
461101	0	GEN.GOVENMT.GRANTS COMM.ON CHILD & YOUTH	9,000
463100	0	HEALTH DEPARTMENT PROGRAMS	69,960
463100	55111	GENERAL GOVERNMENT GRANTS HEALTH DEPT.PROG	906,300
464300	0	PUBLIC WORKS GRANTS - LITTER PROGRAM	55,000
468200	0	OTHER STATE REVENUES - INCOME TAX	550,000
468300	0	BEER TAX	19,000
468400	0	ALCOHOLIC BEVERAGE TAX	120,000
468500	0	MIXED DRINK TAX	88,000
469150	0	CONTRACTED PRISONER BOARD	1,540,000
469600	0	REGISTRAR'S SALARY SUPPLEMENT	15,164
469800	0	OTHER STATE GRANTS	98,668
469800	128	OTHER STATE GRANTS	70,000
469900	0	OTHER STATE REVENUES	16,000
475900	0	OTHER FEDERAL THROUGH STATE	50,000
477150	0	TAX CREDIT BOND REBATE	668,319
479900	0	OTHER DIRECT FEDERAL REVENUE	1,500,000
481100	0	PRISONER BOARD	1,500
481400	0	CONTRACTED SERVICES	42,500
481401	0	CITY OF MARYVILLE	41,405
481403	0	CITY OF ALCOA	29,671
486100	0	DONATIONS	10,000
489900	0	OTHER	3,091,846
498000	0	OPERATING TRANSFERS	219,889
		Total Revenues	<u>44,563,793</u>